

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16207100800000</div> <div>City Clerk</div> <div>416 9th Street, PO Box 276</div> <div>Sheldon, IA 51201</div>		
CITY OF SHELDON , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,501,872		1,501,872	1,477,689
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,501,872		1,501,872	1,477,689
Delinquent property taxes	0		0	0
TIF revenues	1,878,787		1,878,787	1,922,778
Other city taxes	700,968	0	700,968	695,525
Licenses and permits	14,816	0	14,816	13,165
Use of money and property	121,386	8,495	129,881	115,515
Intergovernmental	3,373,195	0	3,373,195	3,645,451
Charges for fees and service	371,215	1,652,582	2,023,797	2,041,597
Special assessments	18,485	0	18,485	1,000
Miscellaneous	177,522	570,124	747,646	887,125
Other financing sources	1,141,977	191,195	1,333,172	1,785,602
Total revenues and other sources	9,300,223	2,422,396	11,722,619	12,585,447
Expenditures and Other Financing Uses				
Public safety	1,145,638	0	1,145,638	1,150,682
Public works	1,386,304	0	1,386,304	1,389,429
Health and social services	26,500	0	26,500	28,500
Culture and recreation	477,046	0	477,046	612,362
Community and economic development	394,121	0	394,121	433,910
General government	407,859	0	407,859	422,618
Debt service	1,281,731	0	1,281,731	1,303,006
Capital projects	6,648,345	0	6,648,345	8,658,200
Total governmental activities expenditures	11,767,544	0	11,767,544	13,998,707
Business type activities	0	2,683,165	2,683,165	2,871,889
Total ALL expenditures	11,767,544	2,683,165	14,450,709	16,870,596
Other financing uses, including transfers out	853,317	313,195	1,166,512	1,638,952
Total ALL expenditures/And other financing uses	12,620,861	2,996,360	15,617,221	18,509,548
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-3,320,638	-573,964	-3,894,602	-5,924,101
Beginning fund balance July 1, 2013	7,486,397	2,735,849	10,222,246	10,071,686
Ending fund balance June 30, 2014	4,165,759	2,161,885	6,327,644	4,147,585
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 1,534,221	Other long-term debt	\$ 0	
Revenue debt	\$ 1,613,362	Short-term debt	\$ 0	
TIF Revenue debt	\$ 8,710,000			
		General obligation debt limit	\$ 13,040,174	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		10/15/14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Angela Beckman	→	712	324-4651	
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/10/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF SHELDON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	932,908	317,195		251,769	0	0	1,501,872			1,501,872	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	932,908	317,195		251,769	0	0	1,501,872		T01	1,501,872	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	932,908	317,195		251,769	0	0	1,501,872			1,501,872	6
7	TIF revenues			1,878,787				1,878,787		T01	1,878,787	7
	Other city taxes											
8	Utility tax replacement excise taxes	13,826	4,704	0	2,450	0	0	20,980		T15	20,980	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	104,416	0	0	0	0	0	104,416	0	T19	104,416	13
14	Other local option taxes	38,190	537,382	0	0	0	0	575,572	0	T09	575,572	14
15	TOTAL OTHER CITY TAXES	156,432	542,086	0	2,450	0	0	700,968	0		700,968	15
16	Section B - LICENSES AND PERMITS	14,816	0	0	0	0	0	14,816	0	T29	14,816	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,629	7,760	1,463	52	16,761	0	29,665	8,495	U20	38,160	18
19	Rents and royalties	88,121	0	0	0	0	0	88,121	0	U40	88,121	19
20	Other miscellaneous use of money and property	3,600	0	0	0	0	0	3,600	0	U20	3,600	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	95,350	7,760	1,463	52	16,761	0	121,386	8,495		129,881	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	337,142	87,064	0	0	0	0	424,206	0	B89	424,206	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	101,800	0	0	0	0	101,800	0	B50	101,800	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	337,142	188,864	0	0	0	0	526,006	0		526,006	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SHELTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		518,041					518,041		C46	518,041	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	3,002	10,549	0	0	568,818	0	582,369	0	C89	582,369	49
50	Iowa Department of Transportation	0	0	0	0	1,711,447	0	1,711,447	0	C89	1,711,447	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	3,002	528,590	0	0	2,280,265	0	2,811,857	0		2,811,857	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	6,500	0	0	0	0	0	6,500	0	D89	6,500	64
65	Township contributions	15,425	0	0	0	0	0	15,425	0	D89	15,425	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Restitution, Sale of Seized Vehicles, Sports Complex Gift	0	13,407	0	0	0	0	13,407	0	D89	13,407	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	21,925	13,407	0	0	0	0	35,332	0		35,332	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	362,069	730,861	0	0	2,280,265	0	3,373,195	0		3,373,195	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	925,177	A91	925,177	73
74	Sewer	0	0	0	0	0	0	0	727,405	A8Ø	727,405	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	31,420	0	0	0	0	0	31,420	0	A81	31,420	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SHELTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	3,845	0	0	0	0	0	3,845	0	A89	3,845	92
93	Ambulance charges	242,502	0	0	0	0	0	242,502	0	A89	242,502	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	8,525	0	0	0	0	0	8,525	0	A03	8,525	98
99	Library charges	1,426	0	0	0	0	0	1,426	0	A89	1,426	99
100	Park, recreation, and cultural charges	83,497	0	0	0	0	0	83,497	0	A61	83,497	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	371,215	0	0	0	0	0	371,215	1,652,582		2,023,797	104
105												105
106	Section F - SPECIAL ASSESSMENTS	18,485	0	0	0	0	0	18,485	0	U01	18,485	106
107	Section G - MISCELLANEOUS											107
108	Contributions	37,425	0	0	0	0	0	37,425	0	U99	37,425	108
109	Deposits and sales/fuel tax refunds	8,153	0	0	0	0	0	8,153	25,625	U99	33,778	109
110	Sale of property and merchandise	15,838	0	0	0	0	0	15,838	0	U11	15,838	110
111	Fines	13,022	0	0	0	0	0	13,022	0	U30	13,022	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Reimbursements	68,864	4,099	0	0	6,143	0	79,106	0		79,106	114
115	Miscellaneous	13,212	0	0	0	10,766	0	23,978	0		23,978	115
116	Cafeteria Revenue	0	0	0	0	0	0	0	10,600		10,600	116
117	Self Insurance Revenue	0	0	0	0	0	0	0	533,899		533,899	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	156,514	4,099	0	0	16,909	0	177,522	570,124		747,646	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SHELDON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,107,789	1,602,001	1,880,250	254,271	2,313,935	0	8,158,246	2,231,201		10,389,447	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	166,660	0	166,660	0	NR	166,660	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	218,414	235,313		32,428	15,000	0	501,155	191,195		692,350	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	474,162	0	0	474,162	0		474,162	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	218,414	235,313	0	506,590	181,660	0	1,141,977	191,195		1,333,172	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,326,203	1,837,314	1,880,250	760,861	2,495,595	0	9,300,223	2,422,396		11,722,619	132
133												133
134	Beginning fund balance July 1, 2013	755,031	1,262,913	772,444	74,764	4,621,245	0	7,486,397	2,735,849		10,222,246	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	3,081,234	3,100,227	2,652,694	835,625	7,116,840	0	16,786,620	5,158,245		21,944,865	136
137												137
138												138
139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF SHELDON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	456,898	219,730	0	0	0	0	676,628		E62	676,628	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	13,902	2,164	0	0	0	0	16,066		E89	16,066	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	77,790	8,214	0	0	0	0	86,004		E24	86,004	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	334,074	4,588	0	0	0	0	338,662		E32	338,662	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	23,001	3,584	0	0	0	0	26,585		E66	26,585	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	1,693	0	0	0	0	0	1,693		E32	1,693	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	907,358	238,280	0	0	0	0	1,145,638			1,145,638	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SHELDON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	714,566	0	0	0	0	714,566		E44	714,566	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	74,786	25,000	0	0	0	0	99,786		E44	99,786	48
49	Traffic control safety — Current operation	0	1,534	0	0	0	0	1,534		E44	1,534	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	8,531	0	0	0	0	8,531		E44	8,531	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	65,651	0	0	0	0	0	65,651		E01	65,651	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	496,236	0	0	0	0	0	496,236		F01	496,236	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	636,673	749,631	0	0	0	0	1,386,304			1,386,304	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SHELDON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	16,500	0	0	0	0	0	16,500		E32	16,500	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	10,000	0	0	0	0	10,000		E79	10,000	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	16,500	10,000	0	0	0	0	26,500			26,500	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SHELDON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	147,574	24,217	0	0	0	0	171,791		E52	171,791	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	4,891	0	0	0	0	0	4,891		E61	4,891	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	53,025	3,585	0	0	0	0	56,610		E61	56,610	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	86,651	21,611	0	0	0	0	108,262		E61	108,262	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	13,932	372	0	0	0	0	14,304		E03	14,304	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	94,374	5,430	0	0	0	0	99,804		E61	99,804	135
136	Other culture and recreation	21,384	0	0	0	0	0	21,384		E61	21,384	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	421,831	55,215	0	0	0	0	477,046			477,046	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	135,166	65,895	35,811	0	0	0	236,872		E89	236,872	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	81,445	0	0	0	0	81,445		F50	81,445	147
148	Planning and zoning — Current operation	2,486	0	0	0	0	0	2,486		E29	2,486	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	73,318	0	0	0	73,318		E89	73,318	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	137,652	147,340	109,129	0	0	0	394,121			394,121	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SHELDON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,335	944	0	0	0	0	11,279		E29	11,279	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	62,443	22,985	0	0	0	0	85,428		E23	85,428	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	3,594	0	0	0	0	0	3,594		E89	3,594	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	27,667	0	0	0	0	0	27,667		E25	27,667	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	128,299	0	0	0	0	0	128,299		E31	128,299	168
169	Purchase of land and equipment	32,127	0	0	0	0	0	32,127		G31	32,127	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	119,465	0	0	0	0	119,465		E89	119,465	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	264,465	143,394	0	0	0	0	407,859			407,859	176
177	Section G — DEBT SERVICE	0	147,123	334,273	800,335	0	0	1,281,731			1,281,731	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	147,123	334,273	800,335	0	0	1,281,731			1,281,731	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Railroad Crossings, Sports Complex	0	96,288	0	0	0	0	96,288			96,288	184
185	Registrar Fees, Store Front Project	0	0	13,455	0	0	0	13,455			13,455	185
186	Residential Development, Streetscape Proj., Hwy 18 Improv.	0	0	0	0	6,538,602	0	6,538,602			6,538,602	186
187	Subtotal Regular Capital Projects	0	96,288	13,455	0	6,538,602	0	6,648,345			6,648,345	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	96,288	13,455	0	6,538,602	0	6,648,345			6,648,345	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,384,479	1,587,271	456,857	800,335	6,538,602	0	11,767,544			11,767,544	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SHELDON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								711,824	E91	711,824	198
199	Purchase of land and equipment								111,657	G91	111,657	199
200	Construction								468,226	F91	468,226	200
201	Sewer and sewage disposal — Current operation								610,442	E80	610,442	201
202	Purchase of land and equipment								62,794	G80	62,794	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								0	E81	0	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SHELDON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								200,918		200,918	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Self Insurance & Cafeteria Reimbursement								517,304		517,304	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,683,165		2,683,165	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,384,479	1,587,271	456,857	800,335	6,538,602	0	11,767,544	2,683,165		14,450,709	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	109,000	258,687		11,468	0	0	379,155	313,195		692,350	255
256	Internal TIF loans/repayments and transfers out	0	0	474,162	0	0	0	474,162	0		474,162	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	109,000	258,687	474,162	11,468	0	0	853,317	313,195		1,166,512	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,493,479	1,845,958	931,019	811,803	6,538,602	0	12,620,861	2,996,360		15,617,221	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								2,161,885		2,161,885	269
270	Total ending fund balance June 30, 2014	587,755	1,254,269	1,721,675	23,822	578,238	0	4,165,759	2,161,885		6,327,644	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,081,234	3,100,227	2,652,694	835,625	7,116,840	0	16,786,620	5,158,245		21,944,865	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SHELDON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,584,538

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 1,283,116	29U \$ 0	39U \$ 118,754	49U \$ 0	49U \$ 0	49U \$ 1,164,362	49U \$ 0	I91 \$ 30,969
2. Sewer utility	19U 354,000	29U 0	39U 45,000	49U 0	49U 0	49U 309,000	49U 0	I89 6,195
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	I89 0
8. TIF revenue	19U 1,960,000	29U 0	39U 245,000	49U 0	49U 1,715,000	49U 0	49U 0	I89 88,773
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. 2011 CIP	19U 2,900,000	29U 0	39U 325,000	49U 0	49U 2,575,000	49U 0	49U 0	I89 100,310
2013 CIP TIF & GO CIP	19U 5,350,000	29U 0	39U 135,000	49U 795,000	49U 4,420,000	49U 0	49U 0	I89 57,322
07/08 GO CIP	19U 675,000	29U 0	39U 125,000	49U 550,000	49U 0	49U 0	49U 0	I89 23,275
Airport Loan	19U 211,598	29U 0	39U 22,377	49U 189,221	49U 0	49U 0	49U 0	I89 10,051
1.8M LOST	19U 275,000	29U 0	39U 135,000	49U 0	49U 0	49U 140,000	49U 0	I89 11,623
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	13,008,714	0	1,151,131	1,534,221	8,710,000	1,613,362	0	328,518

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	\$	260,803,480	x .05 = \$	13,040,174
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Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$ 23,822	\$ 578,238	30,710	5,694,874	6,327,644

REMARKS

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